



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET
WESTBY, WI 54667

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I GREGG HANSON of _____
(Person responsible for accounts)

_____, CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/28/2001
(Date)

DPW

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 200 NORTH MAIN STREET
WESTBY, WI 54667

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GREGG HANSON

Title: SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIG & ASSOCIATES LLP

Title:

Office Address: VIG & ASSOCIATES LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIG & ASSOCIATES LLP**Title:****Office Address:** VIG & ASSOCIATES LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3274**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: GREGG HANSON**Title:** OFFICER AND SUPERINTENDENT**Office Address:**
200 NORTH MAIN STREET
WESTBY, WI 54667**Telephone:** (608) 634 - 3416**Fax Number:** (608) 634 - 3274**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:LA VONNE BUCKMASTER
KRIS ERLANDSON, CHAIR
BONNIE SUTTON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,427,605	1,460,435	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,133,387	1,120,857	2
Depreciation Expense (403)	141,225	117,685	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,674	84,246	5
Total Operating Expenses	1,359,286	1,322,788	
Net Operating Income	68,319	137,647	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	68,319	137,647	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,058	61,312	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	49,058	61,312	
Total Income	117,377	198,959	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	117,377	198,959	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	67,653	68,987	14
Amortization of Debt Discount and Expense (428)	6,830	6,830	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	74,483	75,817	
Net Income	42,894	123,142	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,545,421	1,427,766	20
Balance Transferred from Income (433)	42,894	123,142	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	2	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,216	5,487	25
Total Unappropriated Earned Surplus End of Year (216)	1,581,097	1,545,421	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INTEREST INCOME ON INVESTMENTS	32,138	5
WATER UTILITY INTEREST INCOME ON INVESTMENTS	16,920	6
Total (Acct. 419):	49,058	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ROUNDING	2	11
Total (Acct. 435)--Debit:	2	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATIONS TO MUNICIPALITY-LABOR CONTRIBUTED TO MUNY	7,216	13
Total (Acct. 439)--Debit:	7,216	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	312,566	1,115,039	0	0	1,427,605	1
Less: interdepartmental sales	0	12,426	0	0	12,426	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	312,566	1,102,613	0	0	1,415,179	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	63,039		63,039	1
Electric operating expenses	79,878		79,878	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	28,695		28,695	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	171,612	0	171,612	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,386,588	4,339,349	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,637,567	1,536,530	2
Net Utility Plant	3,749,021	2,802,819	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	30,000	30,000	5
Other Investments (124)	0	0	6
Special Funds (125)	162,477	464,318	7
Total Other Property and Investments	192,477	494,318	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	121,484	211,832	8
Temporary Cash Investments (132)	461,242	458,148	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	225,180	222,008	11
Other Accounts Receivable (143)	3,913	12,738	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,365	30,722	14
Materials and Supplies (150)	62,590	69,483	15
Prepayments (165)	2,630	2,464	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	911,404	1,007,395	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,868	53,697	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	46,868	53,697	
Total Assets and Other Debits	4,899,770	4,358,229	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	375,917	374,791	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,581,097	1,545,421	23
Total Proprietary Capital	1,957,014	1,920,212	
LONG-TERM DEBT			
Bonds (221)	1,240,000	1,320,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	160,000	0	26
Total Long-Term Debt	1,400,000	1,320,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	113,438	87,710	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	69,977	71,047	31
Interest Accrued (237)	10,413	8,745	32
Other Current and Accrued Liabilities (238)	18,485	276	33
Total Current and Accrued Liabilities	212,313	167,778	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	35,500	33,000	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	35,500	33,000	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,294,943	917,239	41
Total Liabilities and Other Credits	4,899,770	4,358,229	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,615,691	0	0	2,666,453	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0			104,444	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,615,691	0	0	2,770,897	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	605,018	0	0	1,032,549	10
Total Accumulated Provision	605,018	0	0	1,032,549	
Net Utility Plant	2,010,673	0	0	1,738,348	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	557,684	978,846			1,536,530	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,749	91,476			141,225	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,690				2,690	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		2,310			2,310	10
Other credits (specify):						11
					0	12
Total credits	52,439	93,786	0	0	146,225	13
Debits during year						14
Book cost of plant retired	5,105	26,483			31,588	15
Cost of removal	0	13,600			13,600	16
Other debits (specify):						17
					0	18
Total debits	5,105	40,083	0	0	45,188	19
Balance End of Year	605,018	1,032,549	0	0	1,637,567	20
Composite Depreciation Rate?	Yes	No				21
If yes, what is the rate?	2.04%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other	55,897				55,897	60,362	2
Total Electric Utility					55,897	60,362	

Account	Total End of Year	Amount Prior Year	
Electric utility total	55,897	60,362	1
Water utility	6,693	9,121	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	62,590	69,483	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 MRB ELECTRIC	1,740	428	20,904	1
1998 MRB WATER	5,090	428	25,964	2
NONE	0	0	0	3
Total			46,868	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	374,791	1
Changes during year (explain):		
MUNICIPAL CONTRIBUTION TO SUBSTATION UPGRADE	1,126	2
Balance end of year	375,917	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MRB	02/11/1993	11/01/2005	5.00%	245,000	1
1998 ELECTRIC BONDS	01/01/1998	01/01/2001	5.00%	540,000	2
1998 WATER MRB'S	05/31/1998	05/01/2001	5.00%	455,000	3
Total Bonds (Account 221):				1,240,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROMISORY NOTE	09/19/2000	09/27/2007	5.50%	160,000	1
Total for Account 224				160,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	71,047	1
Accruals:		
Charged water department expense	48,717	2
Charged electric department expense	34,775	3
Charged sewer department expense	707	4
Other (explain):		
NONE		5
Total Accruals and other credits	84,199	
Taxes paid during year:		
County, state and local taxes	69,108	6
Social Security taxes	14,273	7
PSC Remainder Assessment	1,888	8
Other (explain):		
NONE		9
Total payments and other debits	85,269	
Balance end of year	69,977	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 WATER MRB	2,745	16,080	16,470	2,355	1
1998 WATER MRB	3,748	22,447	22,485	3,710	2
1998 ELECTRIC MRB	2,252	26,926	27,030	2,148	3
Subtotal	8,745	65,453	65,985	8,213	
Advances from Municipality (223)					
NONE	0		0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GO NOTES SERVICED BY ELECTRIC UTILITY	0	2,200		2,200	5
Subtotal	0	2,200	0	2,200	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,745	67,653	65,985	10,413	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	743,319	3,906	170,014	0	0	917,239	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CDBG GRANT FOR SUBSTATION UPGRADE		375,001	2,703			377,704	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	743,319	378,907	172,717	0	0	1,294,943	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	533,513	375,001	172,717			1,081,231	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE RECEIVABLE SEWER	30,000	1
Total (Acct. 123):	30,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUNDS	59,612	3
WATER UTILITY DEBT BOND RESERVE FUNDS	102,865	4
Total (Acct. 125):	162,477	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,312	6
Electric	193,868	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	225,180	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
INTEREST INCOME AND OTHER ELECTRIC RECEIVABLES	3,047	12
INTEREST AND OTHER WATER RECEIVABLES	866	13
Total (Acct. 143):	3,913	
Receivables from Municipality (145):		
DUE FROM SEWER FOR EXPENSES AND METER ALLOCATION	34,230	14
DUE FROM MUNICIPALITY	135	15
Total (Acct. 145):	34,365	
Prepayments (165):		
PREPAID INSURANCE	2,630	16
Total (Acct. 165):	2,630	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,601,188	1,990,834	0	0	4,592,022	1
Materials and Supplies	7,907	58,129	0	0	66,036	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	581,351	1,005,697	0	0	1,587,048	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	743,319	362,772	0	0	1,106,091	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,284,425	680,494	0	0	1,964,919	
Net Operating Income	86,958	(18,639)	0	0	68,319	8
Net Operating Income as a percent of						
Average Net Rate Base	6.77%	-2.74%	N/A	N/A	3.48%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	375,354	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,563,259	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,938,613	
Net Income		
Net Income	42,894	5
Percent Return on Proprietary Capital	2.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

In 2000, the Electric Utility filed an application to increase electric rates. A hearing was held in December 2000.

7. Any additional matters.

The Electric Utility is in the process of completing a circuit/line upgrade project. The project is expected to be completed in 2001.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Vig & Associates LLC Letterhead)

To the City Council
of the City of Westby
Westby, Wisconsin 54667

We have compiled the balance sheets of the Westby Municipal Electric and Water Utility as of December 31, 2000 and 1999, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 28, 2001

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	307,590	1
Total Sales of Water	307,590	
Other Operating Revenues		
Forfeited Discounts (470)	848	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,128	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,976	
Total Operating Revenues	312,566	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	28,489	9
Water Treatment Expenses (630-635)	3,594	10
Transmission and Distribution Expenses (640-655)	28,758	11
Customer Accounts Expenses (901-904)	11,607	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	54,985	14
Total Operation and Maintenance Expenses	127,433	
Other Operating Expenses		
Depreciation Expense (403)	49,749	15
Amortization Expense (404-407)		16
Taxes (408)	48,426	17
Total Other Operating Expenses	98,175	
Total Operating Expenses	225,608	
NET OPERATING INCOME	86,958	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	812	35,741	112,732	4
Commercial	125	15,145	41,671	5
Industrial	1	26,252	30,600	6
Total Metered Sales to General Customers (461)	938	77,138	185,003	
Private Fire Protection Service (462)	99		1,661	7
Public Fire Protection Service (463)	99		111,250	8
Other Sales to Public Authorities (464)	99	3,899	9,676	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,235	81,037	307,590	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	111,250	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	111,250	
Forfeited Discounts (470):		
Customer late payment charges	848	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	848	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,779	10
Other (specify):		
MISCELLANEOUS OPERATING REVENUES	1,349	11
Total Other Water Revenues (474)	4,128	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	10,284	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,426	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	5,779	9
Total Pumping Expenses	28,489	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,820	10
Chemicals (631)	1,298	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	476	13
Total Water Treatment Expenses	3,594	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,291	14
Operation Supplies and Expenses (641)	691	15
Maintenance of Distribution Reservoirs and Standpipes (650)	65	16
Maintenance of Mains (651)	4,226	17
Maintenance of Services (652)	2,813	18
Maintenance of Meters (653)	6,282	19
Maintenance of Hydrants (654)	5,244	20
Maintenance of Other Plant (655)	5,146	21
Total Transmission and Distribution Expenses	28,758	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,109	22
Accounting and Collecting Labor (902)	9,840	23
Supplies and Expenses (903)	417	24
Uncollectible Accounts (904)	241	25
Total Customer Accounts Expenses	11,607	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,959	27
Office Supplies and Expenses (921)	5,515	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,950	30
Property Insurance (924)	4,305	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	22,339	33
Regulatory Commission Expenses (928)	390	34
Miscellaneous General Expenses (930)	2,872	35
Transportation Expenses (933)	4,556	36
Maintenance of General Plant (935)	2,099	37
Total Administrative and General Expenses	54,985	
Total Operation and Maintenance Expenses	127,433	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		44,044	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		707	2
Net property tax equivalent		43,337	
Social Security		4,673	3
PSC Remainder Assessment		416	4
Other (specify): NONE			5
Total tax expense		48,426	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236699				3
County tax rate	mills		7.406969				4
Local tax rate	mills		7.758317				5
School tax rate	mills		10.966740				6
Voc. school tax rate	mills		2.773650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.142375				10
Less: state credit	mills		1.922169				11
Net tax rate	mills		27.220206				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.758317				14
Combined School Tax Rate	mills		13.740390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.498707				17
Total Tax Rate	mills		29.142375				18
Ratio of Local and School Tax to Total	dec.		0.737713				19
Total tax net of state credit	mills		27.220206				20
Net Local and School Tax Rate	mills		20.080698				21
Utility Plant, Jan. 1	\$	2,586,686	2,586,686				22
Materials & Supplies	\$	9,121	9,121				23
Subtotal	\$	2,595,807	2,595,807				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,595,807	2,595,807				26
Assessment Ratio	dec.		0.844956				27
Assessed Value	\$	2,193,343	2,193,343				28
Net Local & School Rate	mills		20.080698				29
Tax Equiv. Computed for Current Year	\$	44,044	44,044				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,044					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	193,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	22,323		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,619	0	
PUMPING PLANT			
Land and Land Rights (320)	665		12
Structures and Improvements (321)	12,906		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,535		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,809		20
Total Pumping Plant	52,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,728		23
Total Water Treatment Plant	8,728	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,915		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			193,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			22,323	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	215,619	
PUMPING PLANT				
Land and Land Rights (320)			665	12
Structures and Improvements (321)			12,906	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			35,535	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,809	20
Total Pumping Plant	0	0	52,915	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,728	23
Total Water Treatment Plant	0	0	8,728	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,915	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	541,005		26
Transmission and Distribution Mains (343)	1,238,053	8,388	27
Fire Mains (344)	0		28
Services (345)	180,921	5,140	29
Meters (346)	83,296	14,685	30
Hydrants (348)	124,661	4,962	31
Other Transmission and Distribution Plant (349)	705		32
Total Transmission and Distribution Plant	2,189,556	33,175	
GENERAL PLANT			
Land and Land Rights (389)	350		33
Structures and Improvements (390)	24,127		34
Office Furniture and Equipment (391)	4,099		35
Computer Equipment (391.1)	4,926		36
Transportation Equipment (392)	25,537	337	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,394	600	39
Laboratory Equipment (395)	8,570		40
Power Operated Equipment (396)	44,356		41
Communication Equipment (397)	1,313		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	195		44
Other Tangible Property (399)	0		45
Total General Plant	119,867	937	
Total utility plant in service directly assignable	2,586,685	34,112	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,586,685	34,112	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			541,005	26
Transmission and Distribution Mains (343)	2,280		1,244,161	27
Fire Mains (344)			0	28
Services (345)			186,061	29
Meters (346)	1,925		96,056	30
Hydrants (348)	900		128,723	31
Other Transmission and Distribution Plant (349)			705	32
Total Transmission and Distribution Plant	5,105	0	2,217,626	
GENERAL PLANT				
Land and Land Rights (389)			350	33
Structures and Improvements (390)			24,127	34
Office Furniture and Equipment (391)		(1)	4,098	35
Computer Equipment (391.1)			4,926	36
Transportation Equipment (392)			25,874	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,994	39
Laboratory Equipment (395)			8,570	40
Power Operated Equipment (396)			44,356	41
Communication Equipment (397)			1,313	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			195	44
Other Tangible Property (399)			0	45
Total General Plant	0	(1)	120,803	
Total utility plant in service directly assignable	5,105	(1)	2,615,691	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	5,105	(1)	2,615,691	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,373	7,373	1
February			7,028	7,028	2
March			7,807	7,807	3
April			7,693	7,693	4
May			8,480	8,480	5
June			8,010	8,010	6
July			8,118	8,118	7
August			7,695	7,695	8
September			7,220	7,220	9
October			7,638	7,638	10
November			6,919	6,919	11
December			6,888	6,888	12
Total for year	0	0	90,869	90,869	
Less: Measured or estimated water used in main flushing and water treatment during year				1,250	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				89,619	16
Less: Water sold				81,037	17
Losses and unaccounted for				8,582	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
NEED REASON					
Maximum gallons pumped by all methods in any one day during reporting year				447	21
Date of maximum: 5/18/2000					22
Cause of maximum:					23
Flushing of Mains.					
Minimum gallons pumped by all methods in any one day during reporting year				124	24
Date of minimum: 12/2/2000					25
Total KWH used for pumping for the year				337,440	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WASHINGTON STREET	5	1,100	20	500,000	Yes	1
BLACK RIVER AVENUE	6	1,100	20	500,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1977	1959	1977	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	375	8
Pump Motor or Standby Engine Mfr	US	GE	GE	9
Year Installed	1994	1986	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		4
				5
Year constructed		1986		6
				7
Primary material (earthen, steel, concrete, other)		STEEL		8
				9
Elevation difference in feet (See Headnote 3.)		132		10
				11
Total capacity in gallons		500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	340	0	0	0	340	1
A	D	4.000	1,200	0	0	0	1,200	2
M	D	4.000	19,691	0	285	0	19,406	3
M	D	6.000	23,571	0	0	0	23,571	4
P	D	6.000	7,214	0	0	0	7,214	5
M	D	8.000	18,017	285	0	0	18,302	6
P	D	8.000	3,225	0	0	0	3,225	7
M	D	10.000	5,755	0	0	0	5,755	8
M	D	12.000	4,131	0	0	0	4,131	9
Total Within Municipality			83,144	285	285	0	83,144	
Total Utility			83,144	285	285	0	83,144	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	756	3	0	19	778	5	1
M	1.000	89	0	0	0	89	1	2
M	1.500	13	0	0	0	13	2	3
M	2.000	11	0	0	0	11		4
M	3.000	3	0	0	0	3		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1	1	7
Total Utility		875	3	0	19	897	9	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	958	120	53	0	1,025	79	1
1.000	31	0	0	0	31	10	2
1.500	8	0	0	0	8	1	3
2.000	13	0	1	0	12	2	4
3.000	5	0	1	0	4	2	5
4.000	2	1	0	0	3	2	6
Total:	1,017	121	55	0	1,083	96	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	824	73	0	1	0	127	1,025	1
1.000	2	23	0	4	0	2	31	2
1.500	0	7	0	1	0	0	8	3
2.000	0	8	0	3	0	1	12	4
3.000	0	2	0	1	0	1	4	5
4.000	0	0	1	2	0	0	3	6
Total:	826	113	1	12	0	131	1,083	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	95	2			97	2
Total Fire Hydrants	95	2	0	0	97	
Flushing Hydrants						
	23		1		22	3
Total Flushing Hydrants	23	0	1	0	22	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	119
Number of distribution system valves end of year:	212
Number of distribution valves operated during year:	83

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 654 - Maintenance of hydrants - Hydrant maintenance efforts greater in 2000 than in prior years.

A/C 655 - Maintenance of other plant - Decrease due to less maintenance required in 2000.

Water Utility Plant in Service (Page W-08)

\$(1) adjustment in Office Furniture and Equipment (391) due to rounding.

Water Mains (Page W-15)

1. ADDITIONS FOR 2ND STREET RECONSTRUCTION WERE FINANCED WITH INTERNAL FUNDS.

Water Services (Page W-16)

1. NEW SERVICES FINANCED THROUGH INTERNAL FUNDS.

Hydrants and Distribution System Valves (Page W-18)

DUE TO MANPOWER LIMITATIONS, UTILITY WAS UNABLE TO OPERATE THE REQUIRED NUMBER OF DISTRIBUTION VALVES.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,103,711	1
Total Sales of Electricity	1,103,711	
Other Operating Revenues		
Forfeited Discounts (450)	3,738	2
Miscellaneous Service Revenues (451)	20	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	7,239	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	331	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	11,328	
Total Operating Revenues	1,115,039	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	820,575	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	57,001	11
Customer Accounts Expenses (901-904)	18,643	12
Sales Expenses (910)	42	13
Administrative and General Expenses (920-935)	109,693	14
Total Operation and Maintenance Expenses	1,005,954	
Other Expenses		
Depreciation Expense (403)	91,476	15
Amortization Expense (404-407)		16
Taxes (408)	36,248	17
Total Other Expenses	127,724	
Total Operating Expenses	1,133,678	
NET OPERATING INCOME	(18,639)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,738	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,738	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	20	3
Total Miscellaneous Service Revenues (451)	20	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL AND OTHER CHARGES	7,239	5
Total Rent from Electric Property (454)	7,239	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER CHARGES AND MISCELLANEOUS REVENUES	331	7
Total Other Electric Revenues (456)	331	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	820,575	15
Other Expenses (546)		16
Total Other Power Supply Expenses	820,575	
Total Power Production Expenses	820,575	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	1,654	21
Line and Station Supplies and Expenses (562)	2,131	22
Street Lighting and Signal System Expenses (565)	1,170	23
Meter Expenses (566)	6,190	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	11,593	26
Maintenance of Structures and Equipment (571)	248	27
Maintenance of Lines (572)	13,164	28
Maintenance of Line Transformers (573)	3,184	29
Maintenance of Street Lighting and Signal Systems (574)	2,183	30
Maintenance of Meters (575)	2,419	31
Maintenance of Miscellaneous Distribution Plant (576)	13,065	32
Total Distribution Expenses	<u>57,001</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,543	33
Accounting and Collecting Labor (902)	11,607	34
Supplies and Expenses (903)	675	35
Uncollectible Accounts (904)	1,818	36
Total Customer Accounts Expenses	<u>18,643</u>	
SALES EXPENSES		
Sales Expenses (910)	42	37
Total Sales Expenses	<u>42</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,405	38
Office Supplies and Expenses (921)	10,041	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	2,924	41
Property Insurance (924)	10,057	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	45,484	44
Regulatory Commission Expenses (928)	5,800	45
Miscellaneous General Expenses (930)	3,720	46
Transportation Expenses (933)	4,652	47
Maintenance of General Plant (935)	14,610	48
Total Administrative and General Expenses	109,693	
Total Operation and Maintenance Expenses	1,005,954	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,933	1
Social Security		8,842	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,473	4
Other (specify): NONE			5
Total tax expense		36,248	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236699				3
County tax rate	mills		7.406969				4
Local tax rate	mills		7.758317				5
School tax rate	mills		10.966740				6
Voc. school tax rate	mills		2.773650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.142375				10
Less: state credit	mills		1.922169				11
Net tax rate	mills		27.220206				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.758317				14
Combined School Tax Rate	mills		13.740390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.498707				17
Total Tax Rate	mills		29.142375				18
Ratio of Local and School Tax to Total	dec.		0.737713				19
Total tax net of state credit	mills		27.220206				20
Net Local and School Tax Rate	mills		20.080698				21
Utility Plant, Jan. 1	\$	1,315,216	1,315,216				22
Materials & Supplies	\$	60,362	60,362				23
Subtotal	\$	1,375,578	1,375,578				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,375,578	1,375,578				26
Assessment Ratio	dec.		0.844956				27
Assessed Value	\$	1,162,303	1,162,303				28
Net Local & School Rate	mills		20.080698				29
Tax Equiv. Computed for Current Year	\$	23,340	23,340				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	25,933					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	22,650	34
Structures and Improvements (361)	0		35
Station Equipment (362)	38,454	755,104	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	108,430	157,239	38
Overhead Conductors and Devices (365)	101,818	172,342	39
Underground Conduit (366)	12,451	5,041	40
Underground Conductors and Devices (367)	152,210	47,317	41
Line Transformers (368)	275,302	133,287	42
Services (369)	167,686	11,950	43
Meters (370)	89,590	3,695	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	76,787	1,913	47
Total Distribution Plant	1,022,728	1,310,538	
GENERAL PLANT			
Land and Land Rights (389)	1,800		48
Structures and Improvements (390)	64,644	690	49
Office Furniture and Equipment (391)	22,733		50
Computer Equipment (391.1)	4,531		51
Transportation Equipment (392)	38,669	66,492	52
Stores Equipment (393)	1,282		53
Tools, Shop and Garage Equipment (394)	17,112		54
Laboratory Equipment (395)	12,988		55
Power Operated Equipment (396)	120,633		56
Communication Equipment (397)	7,011		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			22,650 34
Structures and Improvements (361)			0 35
Station Equipment (362)			793,558 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,400		263,269 38
Overhead Conductors and Devices (365)	6,843		267,317 39
Underground Conduit (366)			17,492 40
Underground Conductors and Devices (367)			199,527 41
Line Transformers (368)	16,315		392,274 42
Services (369)			179,636 43
Meters (370)	925		92,360 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			78,700 47
Total Distribution Plant	26,483	0	2,306,783
GENERAL PLANT			
Land and Land Rights (389)			1,800 48
Structures and Improvements (390)			65,334 49
Office Furniture and Equipment (391)		1	22,734 50
Computer Equipment (391.1)			4,531 51
Transportation Equipment (392)			105,161 52
Stores Equipment (393)			1,282 53
Tools, Shop and Garage Equipment (394)		(1)	17,111 54
Laboratory Equipment (395)			12,988 55
Power Operated Equipment (396)			120,633 56
Communication Equipment (397)			7,011 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	1,085	58
Other Tangible Property (399)	0	59
Total General Plant	292,488	67,182
Total utility plant in service directly assignable	1,315,216	1,377,720
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 1,315,216	 1,377,720

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,085 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	359,670
Total utility plant in service directly assignable	26,483	0	2,666,453
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	26,483	0	2,666,453

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.59	15.42	1
7.2/12.5 kV (12kV)	0.07	2.37	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,812	Thursday	01/20/2000	08:00	1,962
February	02	3,635	Tuesday	02/01/2000	09:00	1,716
March	03	3,398	Thursday	03/16/2000	08:00	1,678
April	04	3,365	Monday	04/17/2000	09:00	1,531
May	05	3,369	Friday	05/05/2000	09:00	1,583
June	06	3,480	Friday	06/09/2000	12:00	1,580
July	07	4,013	Thursday	07/13/2000	14:00	1,730
August	08	3,938	Monday	08/14/2000	15:00	1,754
September	09	3,019	Monday	09/11/2000	13:00	1,368
October	10	2,984	Monday	10/30/2000	09:00	1,510
November	11	3,510	Monday	11/13/2000	09:00	1,740
December	12	3,868	Friday	12/22/2000	08:00	2,052
Total		42,391				20,204

System Name WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	20,204	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	20,204	15
		16
Disposition of Energy		
		17
Sales to Ultimate Consumers (including interdepartmental sales)	19,214	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	19,214	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	990	27
Total Energy Losses	990	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.9000%	29
Total Disposition of Energy	20,204	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	888	7,814	1
Total Sales for Residential Sales		888	7,814	
Commercial & Industrial				
COMMERCIAL	CG-1	161	4,534	2
LARGE POWER	CP-2	17	6,333	3
INTERDEPARTMENTAL	MP-1	1	337	4
Total Sales for Commercial & Industrial		179	11,204	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	196	5
Total Sales for Public Street & Highway Lighting		1	196	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,068	19,214	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		479,194	(15,240)	463,954	1
0	0	479,194	(15,240)	463,954	
		279,367	(9,058)	270,309	2
25,197		345,113	(14,184)	330,929	3
		13,180	(754)	12,426	4
25,197	0	637,660	(23,996)	613,664	
		26,568	(475)	26,093	5
0	0	26,568	(475)	26,093	
				0	6
0	0	0	0	0	
25,197	0	1,143,422	(39,711)	1,103,711	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor			WPPI			1
Point of Delivery			SUBSTATION			2
Type of Power Purchased (firm, dump, etc.)			FIRM			3
Voltage at Which Delivered			4160			4
Point of Metering			SUBSTATION			5
Total of 12 Monthly Maximum Demands -- kW			42,391			6
Average load factor			65.2891%			7
Total Cost of Purchased Power			820,575			8
Average cost per kWh			0.0406			9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	948	1,014			12
	February	878	838			13
	March	891	787			14
	April	755	776			15
	May	837	746			16
	June	838	741			17
	July	829	901			18
	August	953	801			19
	September	664	704			20
	October	775	735			21
	November	871	870			22
	December	920	1,132			23
	Total kWh (000)	10,159	10,045			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	CITY				1
Voltage--High Side	69,000				2
Voltage--Low Side	12,470				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	5,000				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	4,013				7
Dt and Hr of Such Maximum Demand	07/13/2000				8
	14:00				9
Kwh Output	20,204				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,102	449	15,780	1
Acquired during year	61	168	8,795	2
Total	1,163	617	24,575	3
Retired during year	37	32	1,475	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,126	585	23,100	6
Number end of year accounted for as follows:				7
In customers' use		388	13,047	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises	1,064			11
In stock	62	197	10,053	12
Total end of year	1,126	585	23,100	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,500	52	4,700	1
Mercury Vapor	175	10	48,603	2
Mercury Vapor	400	61	9,440	3
Other	1,500	6	940	4
Sodium Vapor	70	5	2,177	5
Sodium Vapor	100	16	82,104	6
Sodium Vapor	150	132	15,663	7
Sodium Vapor	250	23	20,304	8
Total		305	183,931	
Ornamental				
Sodium Vapor	250	26	40,065	9
Total		26	40,065	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 569 - Miscellaneous Distribution Expenses - Increase due to additional maintenance requirements in association with project.

A/C 928 - Regulatory commission expense - Increase related to costs associated with rate increase application.

A/C 935 - Maintenance of general plant - Increase due to additional maintenance necessary in 2000 on office and general plant.

Electric Utility Plant in Service (Page E-06)

\$1 ROUNDING ADJUSTMENTS IN ACCOUNTS 391-OFFICE FURNITURE AND EQUIPMENT AND 394-TOOLS, SHOP AND GARAGE EQUIPMENT.

ACCOUNTS 360, 362, 364, 365, 366, 367, 368: ADDITIONS IN ACCOUNTS RELATE TO NEW SUBSTATION DISTRIBUTION PLANT CONSTRUCTED DURING YEAR.

ACCOUNT 392 - TRANSPORTATION EQUIPMENT: BUCKET TRUCK PURCHASED DURING YEAR.

Transmission and Distribution Lines (Page E-08)

2.3 MI CONVERTED FROM 4 KV TO 12 KV.
